## IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH CENTRAL DIVISION

In re

DOUGLAS JAMES REINHART,

Debtor.

**DAVID L. GLADWELL, Trustee,** 

Appellant,

VS.

DOUGLAS JAMES REINHART,

Appellee.

ORDER AFFIRMING BANKRUPTCY COURT ORDERS

**Case No. 2:08CV562 DAK** 

This matter is before the court on the Trustee's appeal of two decisions by the Bankruptcy Court. Oral argument on the appeal was heard on February 4, 2009. At the hearing, the Trustee, David L. Gladwell, was represented by Adam S. Affleck, and the Debtor, Douglas James Reinhart, was represented by Duane H. Gillman. Before the hearing, the court carefully considered the briefs and other materials submitted by the parties. Since taking the motions under advisement, the court has further considered the law and facts relating to this appeal. Now being fully advised, the court renders the following Order.

The Bankruptcy Court's ruling that the funds contained in Debtor's Keogh Plan are exempt under Utah Code Ann. § 78-23-5(1)(a)(x) (2000) is affirmed for the same reasons explained by the Bankruptcy Court in the oral ruling on May 15, 2008. *See Transcript, Volume* 

III, dated May 15, 2008, attached as Exhibit 5 to Appellant's Opening brief Appendix.

Next, the Trustee contends that the Bankruptcy Court's Turnover Order should have included post-contribution earnings on the \$20,400 that was excepted from the exemption. It appears that the Bankruptcy Court exercised its equitable powers to limit the turnover amount to the principal amount contributed to the Keogh plan. The court finds no error in the Bankruptcy Court's decision and therefore affirms the decision.

Accordingly, IT IS HEREBY ORDERED that the two Bankruptcy Court Orders at issue in this case are AFFIRMED, and this case is now closed.

DATED this 6<sup>th</sup> day of February, 2009.

BY THE COURT:

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DALE A. KIMBALL

United States District Judge